

Maine Statutory Education Requirements Statement of Assurance Example

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH MAINE STATE STATUTE REQUIREMENTS

To the Management of the *Town of Anywhere School Department*

I audited the financial statement of the *Town of Anywhere School Department* as of and for the year ended June 30, 20XX, and have issued my report thereon dated July 6, 20XX.

The management of the *Town of Anywhere School Department* is responsible for the Department's compliance with laws and regulations. In connection with the audit referred to above, I selected and tested transactions and records to determine the Department's compliance with laws and regulations, noncompliance with which could have a material effect on the financial statements of the *Town of Anywhere School Department*.

Title 20-A Sec 6051 requires certain written assurances with respect to school audits. My audit of compliance with the laws and regulations consisted of, at a minimum, the following:

1. A determination of whether or not the school has complied with budget content requirements pursuant to section 15693, subsection 1 and cost center summary budget format requirement pursuant to sections 1305-C, 1485, 1701-C and 2307
2. A determination of whether or not the school has exceeded its authority to expend funds.
3. A determination of whether or not the annual financial data submitted to the department is correct.
4. A determination of whether or not the District was in compliance with applicable provisions of the Essential Programs and Services Funding Act pursuant to chapter 606-B, §15671

The results of my tests indicate that, for the items tested, the *Town of Anywhere School Department* complied with those provisions of Maine laws and regulations. Nothing came to my attention that caused me to believe that, for the items not tested, the *Town of Anywhere School Department* was not in compliance with Maine Laws and regulations.

Auditor

Anywhere, Maine
July 6, 20XX